

111TH CONGRESS
1ST SESSION

H. R. 3809

To amend the Internal Revenue Code of 1986 to allow a deduction for unreimbursed funeral expenses with respect to a deceased indigent individual.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 14, 2009

Mr. BROUN of Georgia introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow a deduction for unreimbursed funeral expenses with respect to a deceased indigent individual.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Indigent Funeral Ex-
5 pense Reimbursement Act of 2009”.

6 **SEC. 2. DEDUCTION FOR INDIGENT FUNERAL EXPENSES.**

7 (a) IN GENERAL.—Part VI of subchapter B of chap-
8 ter 1 of the Internal Revenue Code of 1986 is amended
9 by inserting after section 170 the following new section:

1 **“SEC. 170A. INDIGENT FUNERAL EXPENSES.**

2 “(a) IN GENERAL.—There shall be allowed as a de-
3 duction for the taxable year an amount equal to the quali-
4 fied indigent funeral expenses of the taxpayer for the tax-
5 able year.

6 “(b) LIMITATION.—The aggregate amount of quali-
7 fied indigent funeral expenses which may be taken into
8 account under subsection (a) for a taxable year with re-
9 spect to a deceased indigent individual shall not exceed
10 \$3,000.

11 “(c) QUALIFIED INDIGENT FUNERAL EXPENSES.—
12 For purposes of this section—

13 “(1) IN GENERAL.—The term ‘qualified indi-
14 gent funeral expenses’ means, with respect to any
15 person in the trade or business of providing funeral
16 or burial goods and services, any unreimbursed
17 amount paid or incurred by such trade or business
18 to provide funeral or burial goods and services for
19 a deceased indigent individual.

20 “(2) INDIGENT INDIVIDUAL.—The term ‘de-
21 ceased indigent individual’ means any deceased indi-
22 vidual with respect to whom the cost of any such fu-
23 neral or burial goods and services is reimbursable to
24 the taxpayer by a State by reason of the indigent
25 status (as determined under State law) of such indi-
26 vidual.

1 “(d) SPECIAL RULES RELATING TO REIMBURSE-
2 MENT.—For purposes of this section—

3 “(1) if, by reason of the indigent status of an
4 individual, a deduction (other than the deduction al-
5 lowed under subsection (a)) or credit is allowable
6 with respect to the cost of the funeral or burial
7 goods and services of such individual for purposes of
8 determining the taxpayer’s State income tax liability,
9 such cost shall be treated as reimbursable, and

10 “(2) to the extent any such deduction or credit
11 reduces the taxpayer’s State income tax liability,
12 such amount shall be treated as reimbursed.”.

13 (b) CLERICAL AMENDMENT.—The table of sections
14 for part VI of subchapter B of chapter 1 of such Code
15 is amended by inserting after the item relating to section
16 170 the following new item:

 “170A. Indigent funeral expenses.”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to taxable years beginning after
19 the date of the enactment of this Act.

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